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Certified Public Accountants, A.C.

**GEAUGA-TRUMBULL SOLID WASTE
MANAGEMENT DISTRICT
GEAUGA COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2015 and 2014**

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...“bringing more to the table”

Tax – Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll
Litigation Support – Financial Investigations

Members: American Institute of Certified Public Accountants

- Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners •
- Association of Certified Anti - Money Laundering Specialists •



Dave Yost • Auditor of State

Board of Directors
Geauga-Trumbull Solid Waste
5138 Enterprise Drive, NW
Warren, Ohio 44481

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Geauga-Trumbull Solid Waste, Geauga County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Geauga-Trumbull Solid Waste is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 21, 2016

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**GEAUGA-TRUMBULL SOLID WASTE
MANAGEMENT DISTRICT
GEAUGA COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 30, 2016

Geauga-Trumbull Solid Waste
Management District
Geauga County
5138 Enterprise Drive, NW
Warren, Ohio 44481

We have performed the procedures enumerated below, with which the Board of Directors and the management of **Geauga-Trumbull Solid Waste Management District**, Geauga County (the District) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2015 and 2014, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. Geauga County is custodian for the District's deposits and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2015 Cash Reconciliation Report to the balances reported in Geauga County's accounting records. The amounts agreed.
2. We agreed the January 1, 2013 beginning fund balances recorded in the Cash Reconciliation Report to the December 31, 2014 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Cash Reconciliation Report to the December 31, 2014 balances in the Cash Reconciliation Report. We found no exceptions.

Tipping Fees and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Carbon Limestone Landfill and ETSI, Inc. to the District during 2015 and 2014. They confirmed payment of the following amounts to the District:



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Tipping Fees and Other Confirmable Cash Receipts (Continued)

Company	2015 Payments	2014 Payments
Carbon Limestone Landfill	\$635,465	\$868,048
ETS, Inc.	\$529,092	\$530,361

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. We found no exceptions. Carbon Limestone Landfill confirmed \$25,367 and \$6,754 more than the District recorded during 2015 and 2014, respectively. The District recorded these offsetting amounts as receipts on January 15, 2016 and January 16, 2015, respectively. ETS Inc. confirmed \$1,597 more and \$5,660 less than the District recorded during 2015 and 2014, respectively. The District recorded these offsetting amounts as receipts on January 27, 2016 and January 28, 2015, respectively. Therefore we did not consider these exceptions.
 - b. We determined whether these receipts were allocated to the proper funds. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We obtained the March 2014 and October 2015 total tonnage reports from the landfills in step 1.
 - a. We recalculated the dollar amount sent to the District based on the rates in force during the period and agreed to the amounts posted to the Districts ledgers. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Receipt Register Report and Check Register for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2015 and one payroll check for all employees from 2014 from the Expense Ledger Detail Listing and:
 - a. We compared the hours and pay rate, or salary amount recorded in the Expense Ledger Detail Listing to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the employees' personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 to determine whether remittances were timely charged by the fiscal agent Geauga County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2015. We noted the following:

Payroll Cash Disbursements (Continued)

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2016	December 28, 2015	\$940.09	\$940.09
State income taxes	January 15, 2016	December 24, 2015	\$177.14	\$177.14
OPERS retirement	January 30, 2016	December 29, 2015	\$2,215.99	\$2,215.99

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expense Ledger Detail Listing for the year ended December 31, 2015 and ten from the year ended 2014 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expense Ledger Detail Listing and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.
 - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(G), and the Districts policies and procedures. We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Comparison of Budgeted and Actual Receipts for the General and Recycle Ohio Grant funds for the years ended December 31, 2015 and 2014. The amounts agreed.
2. We scanned the appropriation measures adopted for 2015 and 2014 to determine whether, for the General and Recycle Ohio Grant funds, the Directors appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.

Compliance – Budgetary (Continued)

3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Comparison of Disbursements and Encumbrances with Expenditure Authority for 2015 and 2014 for the General and Recycle Ohio Grant funds. Amount per Final Approved Appropriations did not agree with the Comparison of Disbursements and Encumbrances with Expenditure Authority for the General fund in 2014. In 2014, the General Fund Approved Appropriations reflected \$2,613,700 and the Comparison of Disbursements and Encumbrances with Expenditure Authority reflected \$3,301,000. No other exceptions noted.
4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General and Recycle Ohio Grant funds for the years ended December 31, 2015 and 2014. We noted no funds for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2015 and 2014 for the General and Recycle Ohio Grant funds, as recorded in the Comparison of Disbursements and Encumbrances with Expenditure Authority. We noted that expenditures did not exceed appropriations.
6. We scanned the 2015 and 2014 Comparison of Budgeted and Actual Receipts and Comparison of Disbursements and Encumbrances with Expenditure Authority for evidence of interfund transfers exceeding \$1,000 which Ohio Rev. Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
7. We scanned the Cash Summary by Fund Report for the years ended December 31, 2015 and 2014 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having a negative cash fund balance.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the District filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. In 2015, the District filed their annual financial report on GAAP basis rather than on cash basis. No other exceptions noted.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Geauga-Trumbull Solid Waste
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This report is intended solely for the information and use of management, those charged with governance, the Auditor of State, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



Dave Yost • Auditor of State

GEAUGA-TRUMBULL SOLID WASTE DISTRICT

GEAUGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 2, 2016**